

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

H

D

HOUSE DRH50030-MC-50 (2/3)

Short Title: Conform Personal Tax Deduct & Exempt to IRC. (Public)

Sponsors: Representative Blust.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO CONFORM THE STATE INCOME TAX PERSONAL EXEMPTION AND
3 STANDARD DEDUCTION AMOUNTS TO THE FEDERAL AMOUNTS.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** Subdivisions (4) and (4a) of G.S. 105-134.6(c) are repealed.
6 **SECTION 2.** G.S. 105-134.6(c)(3) reads as rewritten:
7 "(c) Additions. – The following additions to taxable income shall be made in calculating
8 North Carolina taxable income, to the extent each item is not included in taxable income:
9 ...
10 (3) Any amount deducted from gross income under section 164 of the Code as
11 state, local, or foreign income tax or as state or local general sales tax to the
12 extent that the taxpayer's total itemized deductions deducted under the Code
13 for the taxable year exceed the standard deduction allowable to the taxpayer
14 under the Code reduced by the amount the taxpayer is required to add to
15 taxable income under subdivision (4) of this subsection.Code."
16 **SECTION 3.** This act is effective for taxable years beginning on or after January 1,
17 2011.

